

Notification of Intent to Enter* Washington State - Practice Privileges

Board of Accountancy Washington State



Checklist & Instructions

- * "Entering the State" means an individual is practicing public accounting (or otherwise using the title CPA) in the state of Washington and that individual:
1. Spends more than 10% of their total work hours on activities conducted within the state of Washington
 2. Maintains an office or workstation in the state of Washington, OR
 3. Advertises to provide services within the state of Washington.

If your activity in Washington state is below the level defined as "Entering the State" you do not need to notify the Board.

CPAs intending to enter Washington state are required to notify the Washington Board of Accountancy (See [RCW 18.04.350\(2\)](#), [WAC 4-25-756](#) and [WAC 4-25-410](#)).

1. **Application:** You must submit a complete *Notification of Intent to Enter* form and the \$330.00 fee. Be sure you complete all sections of the *Notification of Intent to Enter* (attached) form and sign the affidavit.
2. **Qualification Requirements:** To qualify for practice privileges in Washington state you must:
 - (a) Be an individual.
 - (b) Hold a valid license to practice public accounting in another jurisdiction.
 - (c) Your principal place of business is not in Washington state. Principal place of business means a single fixed location designated by the individual from which the individual directs, controls, and coordinates the majority of his or her business activities. See WAC 4-25-410(30).
 - (d) Your qualifications are substantially equivalent to a Washington licensee under one of the following provisions:
 - (i) Your original license to practice public accounting was issued by a jurisdiction deemed substantially equivalent to Washington's requirements. See Board Policy 2002-1 Substantially Equivalent Jurisdictions for a listing of jurisdictions deemed substantially equivalent by the Board.
 - (ii) Your education, examination, and experience are deemed by the Board as substantially equivalent to Washington's requirements for initial requirements.
3. **Firm License Requirements:** If you are a sole-practitioner, you are not required to apply for a Washington state CPA firm license. If you are not a sole-practitioner and:
 - If the words "CPA" or "Certified Public Accountant" are in your firm title, your firm must be licensed by the Washington State Board of Accountancy, and
 - If your firm offers attest services, your firm must be licensed by the Washington State Board of Accountancy.
4. **Need More Information?** To assist you, the following forms and information are available on the Board's web site:
 - *Notification of Intent to Enter* form
 - RCW 18.04 (Public Accountancy Act)
 - WAC 4-25 (Board rules)
 - Policy 1998-1 - Education
 - Policy 2001-2 - Experience and Experience Affidavit forms
 - Board Policy 2002-1 Substantially Equivalent Jurisdictions

To facilitate the processing of your notification, be sure you fully complete all required forms and submit all required information. If you have questions, feel free to contact the Board at (360) 664-9193 or e-mail notificationquestions@cpaboard.wa.gov.

5. **When can I exercise practice privileges in Washington state?** Notification is not complete and cannot be processed until all fees, required documentation, required information, and other documentation deemed necessary by the Board are received by the Board. The Board will mail confirmation of the receipt of your notification to the last address you provided to the Board.

Provided no sanctions or investigations by other jurisdictions are in process and you have met the requirements for practice privileges, upon filing your notification with the Board you may use the CPA title in Washington state.

The Board is required to comply with the Public Disclosure Act Chapter 42.17 RCW. This Act establishes a strong state mandate in favor disclosure of public records. As such, the information you submit to the board, including personal information, may ultimately be subject to disclosure as a public record.

Revised January 15, 2004

Notification of Intent to Enter

Board of Accountancy

Washington State



Mail to:

Washington State Board of Accountancy

P O Box 43123

Olympia, WA 98504-3123

360/664-9193

www.cpaboard.wa.gov

Fee:\$330.00

Make Check Payable To: *WA State Board of Accountancy*

(Funds must be US dollars drawn on a US bank)

Name: _____

Last	First	Middle
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Prior Names: _____

Address: _____

Street

City	State	Zip	Country
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Telephone number (during business hours): _____

Email (to facilitate contacting you should a problem arise in processing your notification): _____

Social Security Number (SSN)*: _____ **Date of Birth:** _____

**(Please see "Why we ask for your Social Security Number" [on reverse] for important information regarding disclosure of Social Security Number)*

Principal Place of Business (See WAC 4-25-410):

Address: _____
_____ **Street** _____

City State Zip Country

Good Character: You must meet Washington's good character requirement. Good character is generally defined as a personal history free of felonious or dishonest acts. Please answer the following questions. Attach separate page(s) explaining any "yes" answers:

- | | | |
|---|-----|----|
| 1. Have you ever been convicted of a felony? | Yes | No |
| 2. Have you ever been convicted of a crime involving dishonesty? | Yes | No |
| 3. Have you ever had a professional license or permit, or an enrollment to practice
before the Treasury Department suspended or revoked? | Yes | No |
| 4. Have you ever been expelled from a professional society? | Yes | No |
| 5. Have you ever been denied the privilege to write the CPA exam? | Yes | No |

License Information: Applicants must hold a *valid* license to practice public accountancy issued by another state. Please identify the source of the first CPA license to practice public accounting you received:

State: _____ **License Number:** _____ **Date Issued:** _____

Please list all other CPA licenses you have received:

State: _____ **Reciprocal Certificate Number:** _____ **Date Issued:** _____

Qualification Standards: I qualify for a grant of practice privileges because (you must meet one of the two standards for qualification below):

Qualification Standard #1 - License issued by a Substantially Equivalent Jurisdiction

____ My original license to practice public accounting was issued by the state of _____
(Initial) which, per Board Policy 2002-1 Substantially Equivalent Jurisdictions, is a jurisdiction deemed by the Board to be substantially equivalent to Washington's Requirements. Attached is confirmation from the _____ State Board of Accountancy that I hold a valid license to practice public accountancy.
(State)

Qualification Standard #2 - Licensee's Qualifications Equivalent to Washington's Requirements

____ The following **are attached** demonstrating that my education, examination, and experience are substantially
(Initial) equivalent to Washington's requirements for initial licensure:

____ A copy of my passing CPA exam grades (if you currently do not have a copy you must contact your
(Initial) state of original licensure to obtain a copy).

____ Official transcripts demonstrating that I have met the Board education requirements of 150
(Initial) semester hours of college education, including:

- A baccalaureate or higher degree; and
- An accounting concentration which consist of at least (a) 24 semester hours or the equivalent in accounting subjects of which at least fifteen semester hours must be at the upper division or graduate level and (b) 24 semester hours or the equivalent in business administration subjects at the undergraduate or graduate level.

____ An Experience Affidavit (verified a licensed CPA meeting the Board's requirements) demonstrating
(Initial) that I have met the Board experience requirements.

____ As part of my original application for licensure, I completed and passed an ethics examination. Attached is
(Initial) confirmation from the _____ State Board of Accountancy that I obtained a passing grade on an ethics examination as part of my original application for a license to practice public accounting, **OR**

____ I did not complete and pass an ethics examination as part of my original application for
(Initial) licensure in _____ state. Attached is a copy of the AICPA ethics examination grade report demonstrating that I successfully completed the AICPA's ethics examination.

Why we ask for your Social Security Number: You are required to provide your Social Security Number in order to assist in enforcement of child support laws. Your Social Security Number may also be used for identification purposes. (Section 7, Chapter 160, Laws of 1998.)

If you did not provide a Social Security Number, please complete the following:

I have not furnished a Social Security Number on my notification of intent to enter Washington state. I do not have a Social Security Number. I declare, under penalty of perjury under the laws of the State of Washington, that the foregoing is true and correct.

Signature: _____ Date: _____

Location: _____
(City, State or Province, Country)

Signature & Certification:

Original Signature Required--Do Not Fax

I, _____ (print name), certify under the penalty of perjury that the foregoing information is true and correct. I understand that making false or misleading responses during the notification process constitutes basis for the Board to deny, suspend, or revoke practice privileges.

Signature: _____ Date: _____

Location: _____
(City, State or Province, Country)